

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 2216

To provide that a State may not take into account income from sources outside the State in determining the amount of tax imposed on the income of nonresidents.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 20, 1993

Mr. FRANKS of Connecticut introduced the following bill; which was referred to the Committee on the Judiciary

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## A BILL

To provide that a State may not take into account income from sources outside the State in determining the amount of tax imposed on the income of nonresidents.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       That (a) chapter 4 of title 4, United States Code, is  
4       amended by adding at the end thereof the following new  
5       section:

6       **“§ 114. Limitation on taxation of nonresidents**

7       “(a) In determining the amount of income tax im-  
8       posed by a State (or political subdivision thereof) on an  
9       individual for any period during which such individual is

1 not a resident or domiciliary of such State, such State (or  
2 political subdivision) shall not take into account any in-  
3 come from sources outside such State.

4 “(b) For purposes of subsection (a)—

5 “(1) the term ‘State’ includes the District of  
6 Columbia, and

7 “(2) the term ‘income tax’ has the meaning  
8 given to such term by section 110(c) of this title.”

9 (b) The analysis of chapter 4 of title 4, United States  
10 Code, is amended by adding at the end thereof the follow-  
11 ing new item:

“114. Limitation on taxation of nonresidents.”

12 (c) The amendments made by this section shall apply  
13 to taxable years beginning after December 31, 1992.

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